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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **8893** (December 2004)

Election of Partnership Level Tax Treatment

OMB No. xxxx-xxxx

Partnership name, address, and ZIP code

Employer identification number

Election

We, the partners of the above named partnership, elect to have the provisions of subchapter C of chapter 63 of the Internal Revenue Code apply with respect to this partnership. This election will subject the partnership to the unified audit and litigation procedures of sections 6221 through 6234. We understand that this election is revocable only with IRS consent. All partners, who were members of the partnership at any time during the tax year shown above, have signed this form.

Partner's Signatures

All persons, who were partners at any time during the tax year shown above, must sign below.

Under penalties of perjury, I (we) declare that I was a partner during the taxable year as stated above and my signature confirms my agreement with the request for election. I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete.

Signatures	Date